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September 21, 2012

Ms. Carol Ropski
Superfund Division
Enforcement and Compliance Assurance Branch
Enforcement Services Section 1, SE-5J
U.S. Environmental Protection Agency
77 West Jackson Boulevard
Chicago, Illinois 60604-3590

Received

OCT 01 2012

Emergency Enforcement
Services Section

Re: South Dayton Dump and Landfill Site, Moraine, Ohio
Site Spill Identification Number: B52B
General Notice of Potential Liability

Dear Ms. Ropski:

On behalf of Bradford Soap International, Inc. ("Bradford Soap"), I am writing in response to the above referenced General Notice letter dated September 10, 2012, in which Bradford Soap was included as an addressee.

Please be advised of the following facts:

1. Bradford Soap was never an owner or operator of the Site.
2. Bradford Soap never generated or transported hazardous substances that were disposed of at the Site.
3. Bradford Soap acquired by purchase in 2003 certain assets of The Hewitt Soap Company, Inc. ("Hewitt") but did not assume any pre-purchase liabilities of Hewitt. Moreover, such 2003 asset purchase occurred well after the South Dayton Landfill was closed.

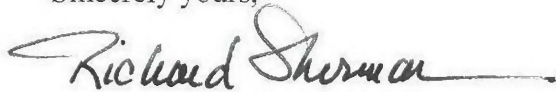
Therefore, based on the foregoing, Bradford Soap asserts that it has no liability under CERCLA with regard to the Site, and thus it is not willing to perform or finance the investigation and remediation activities cited in the General Notice letter.

If you have any questions, please feel free to call me. Thank you.

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WILDMAN

Ms. Carol Ropski
September 21, 2012
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Sincerely yours,

A handwritten signature in black ink that reads "Richard Sherman". The signature is fluid and cursive, with a long horizontal line extending from the end of the name.

Richard A. Sherman

cc: John Howland, Bradford Soap International, Inc.
William C. Stone, Esq.

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